

CIGARETTE MINIMUM PRICING

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS

FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE

RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10

DATE: 07-07-2011

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 76.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 2.5% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

Lorillard with 2.5% discount

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 205.70	
Dist's price/crt. delivered	58.50	Max
Dist's price/crt.-cash & carry	57.63	
Retailer's minimum price/crt.	63.18	
Retailer's minimum price/pack	6.32	
Mfg's price/M cig's	\$ 212.70	Kent, True
Dist's price/crt. delivered	59.94	
Dist's price/crt.-cash & carry	59.05	
Retailer's minimum price/crt.	64.73	
Retailer's minimum price/pack	6.48	
Mfg's price/M cig's	\$ 206.20	Newport
Dist's price/crt. delivered	58.60	
Dist's price/crt.-cash & carry	57.73	
Retailer's minimum price/crt.	63.29	
Retailer's minimum price/pack	6.33	
Mfg's price/M cig's	\$ 206.20	Newport-
Dist's price/crt. delivered	58.60	Menthol packs only
Dist's price/crt.-cash & carry	57.73	
Retailer's minimum price/crt.	63.29	
Retailer's minimum price/pack	6.33	

Lorillard cont.

Mfg's price/M cig's	\$ 206.20	Newport
Dist's price/crt. delivered	42.77	non-menthol <u>box</u>
Dist's price/crt.-cash & carry	42.13	with \$15.00 per
Retailer's minimum price/crt.	46.19	carton off invoice
Retailer's minimum price/pack	4.62	promotion

Mfg's price/M cig's	\$ 158.70	Old Gold
Dist's price/crt. delivered	48.82	
Dist's price/crt.-cash & carry	48.10	
Retailer's minimum price/crt.	52.73	
Retailer's minimum price/pack	5.28	

Mfg's price/M cig's	\$ 119.95	Maverick
Dist's price/crt. delivered	40.85	
Dist's price/crt.-cash & carry	40.24	
Retailer's minimum price/crt.	44.11	
Retailer's minimum price/pack	4.42	

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS

FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE

RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10

DATE: 9-15-2011

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 76.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed various discounts**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

RJ REYNOLDS TOBACCO

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 248.50	More;Now;Eclipse;
Dist's price/crt. delivered	67.73	Carlton; Camel non-filter
Dist's price/crt.-cash & carry	66.73	Pall Mall full price
Retailer's minimum price/crt.	73.14	Tareyton;Vantage
Retailer's minimum price/pack	7.32	Lucky Strike; Capri

Mfg's price/M cig's	\$ 183.20	Kamel Red;
Dist's price/crt. delivered	54.06	Salem; Kool;
Dist's price/crt.-cash & carry	53.26	Camel; Winston
Retailer's minimum price/crt.	58.38	
Retailer's minimum price/pack	5.84	

Mfg's price/M cig's	\$ 163.20	Doral;
Dist's price/crt. delivered	49.92	Pall Mall Filtered
Dist's price/crt.-cash & carry	49.18	
Retailer's minimum price/crt.	53.91	
Retailer's minimum price/pack	5.40	

Mfg's price/M cig's	\$ 180.20	GPC
Dist's price/crt. delivered	53.53	
Dist's price/crt.-cash & carry	52.74	
Retailer's minimum price/crt.	57.82	
Retailer's minimum price/pack	5.79	

RJ REYNOLDS TOBACCO

Mfg's price/M cig's	\$ 150.70	Misty;
Dist's price/crt. delivered	47.34	
Dist's price/crt.-cash & carry	46.64	
Retailer's minimum price/crt.	51.12	
Retailer's minimum price/pack	5.12	
Mfg's price/M cig's	\$ 150.70	Monarch;
Dist's price/crt. delivered	47.49	Gold Coast;
Dist's price/crt.-cash & carry	46.79	Forsyth;
Retailer's minimum price/crt.	51.29	
Retailer's minimum price/pack	5.13	

***** REMINDER: The Distributor's cash and carry price is ONLY IF the retailer comes in and picks up the cigarettes**
-they cannot be delivered for that price.

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10
DATE: 7-8-2011

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 76.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 2.00% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

PHILIP MORRIS 2.00% Discount

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$236.00	Benson & Hedges
Dist's price/crt. delivered	64.98	Merit, Players
Dist's price/crt.-cash & carry	64.02	Saratoga,
Retailer's minimum price/crt.	70.18	Lark, Chesterfield
Retailer's minimum price/pack	7.02	Commander

Mfg's price/M cig's	\$213.15	
Dist's price/crt. delivered	60.26	Cambridge
Dist's price/crt.-cash & carry	59.37	
Retailer's minimum price/crt.	65.08	
Retailer's minimum price/pack	6.51	

Mfg's price/M cig's	\$208.65	Alpine, Bristol
Dist's price/crt. delivered	59.32	Dave's
Dist's price/crt.-cash & carry	58.45	
Retailer's minimum price/crt.	64.07	
Retailer's minimum price/pack	6.41	

Philip Morris 2.0% discount cont.

Mfg's price/M cig's	\$201.70	Virginia Slims
Dist's price/crt. delivered	57.89	
Dist's price/crt.-cash & carry	57.03	
Retailer's minimum price/crt.	62.52	
Retailer's minimum price/pack	6.26	

Mfg's price/M cig's	\$197.20	Parliament
Dist's price/crt. delivered	56.96	
Dist's price/crt.-cash & carry	56.11	
Retailer's minimum price/crt.	61.51	
Retailer's minimum price/pack	6.16	

Mfg's price/M cig's	\$267.75	English Ovals
Dist's price/crt. delivered	71.55	
Dist's price/crt.-cash & carry	70.50	
Retailer's minimum price/crt.	77.28	
Retailer's minimum price/pack	7.73	

Mfg's price/M cig's	\$263.25	
Dist's price/crt. delivered	70.62	Benson & Hedges Pr Pk
Dist's price/crt.-cash & carry	69.58	Players Navy Cut Pr Pk
Retailer's minimum price/crt.	76.27	
Retailer's minimum price/pack	7.63	

Mfg's price/M cig's	\$180.20	Basic
Dist's price/crt. delivered	53.44	
Dist's price/crt.-cash & carry	52.65	
Retailer's minimum price/crt.	57.71	
Retailer's minimum price/pack	5.78	

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS

FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE

RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10

DATE: 07-08-2011

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 76.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 2.1% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

PHILIP MORRIS 2.10% Discount

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$236.00	Benson & Hedges
Dist's price/crt. delivered	64.93	Merit, Players
Dist's price/crt.-cash & carry	63.97	Saratoga,
Retailer's minimum price/crt.	70.13	Lark, Chesterfield
Retailer's minimum price/pack	7.02	Commander

Mfg's price/M cig's	\$208.65	Alpine, Bristol
Dist's price/crt. delivered	59.28	Dave's
Dist's price/crt.-cash & carry	58.40	
Retailer's minimum price/crt.	64.02	
Retailer's minimum price/pack	6.41	

Mfg's price/M cig's	\$213.15	
Dist's price/crt. delivered	60.21	Cambridge
Dist's price/crt.-cash & carry	59.32	
Retailer's minimum price/crt.	65.03	
Retailer's minimum price/pack	6.51	

Philip Morris 2.1% discount cont.

Mfg's price/M cig's	\$201.70	Virginia Slims
Dist's price/crt. delivered	57.84	
Dist's price/crt.-cash & carry	56.99	
Retailer's minimum price/crt.	62.47	
Retailer's minimum price/pack	6.25	

Mfg's price/M cig's	\$197.20	Parliament
Dist's price/crt. delivered	56.91	
Dist's price/crt.-cash & carry	56.07	
Retailer's minimum price/crt.	61.47	
Retailer's minimum price/pack	6.15	

Mfg's price/M cig's	\$267.75	English Ovals
Dist's price/crt. delivered	71.50	
Dist's price/crt.-cash & carry	70.44	
Retailer's minimum price/crt.	77.22	
Retailer's minimum price/pack	7.73	

Mfg's price/M cig's	\$180.20	Basic
Dist's price/crt. delivered	53.40	
Dist's price/crt.-cash & carry	52.61	
Retailer's minimum price/crt.	57.67	
Retailer's minimum price/pack	5.77	

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10
DATE: 07-08-2011

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 76.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 2% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

PHILIP MORRIS WITH \$2.10 OFF INVOICE AFTER DISCOUNT

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 193.70	Take 2% disc on the 193.70 then
Dist's price/crt. delivered	54.01	the \$2.10 per carton promotion then
Dist's price/crt.-cash & carry	53.22	the standard required increases.
Retailer's minimum price/crt.	58.34	Marlboro
Retailer's minimum price/pack	5.84	

***** REMINDER: The Distributor's cash and carry price is ONLY IF the retailer comes in and picks up the cigarettes**
-they cannot be delivered for that price.

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10
DATE: 7-8-2011

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 76.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 2% discount.** Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

PHILIP MORRIS WITH \$5.50 per carton OFF INVOICE AFTER DISCOUNT

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 180.20	Take 2% disc on the 180.20 then
Dist's price/crt. delivered	47.63	the \$5.50 per carton promotion then
Dist's price/crt.-cash & carry	46.93	the standard required increases.
Retailer's minimum price/crt.	51.44	L & M
Retailer's minimum price/pack	5.15	

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MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS

FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE

RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10

DATE: 05-31-2011

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 76.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed 2.00% discount.** Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

Commonwealth Brand-2.00% discount

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 122.50	Sonoma; Malibu
Dist's price/crt. delivered	41.50	
Dist's price/crt.-cash & carry	40.89	
Retailer's minimum price/crt.	44.82	
Retailer's minimum price/pack	4.40	
Mfg's price/M cig's	\$ 137.25	Usa Gold
Dist's price/crt. delivered	44.55	
Dist's price/crt.-cash & carry	43.89	
Retailer's minimum price/crt.	48.12	
Retailer's minimum price/pack	4.82	
Mfg's price/M cig's	\$ 138.50	Montclair
Dist's price/crt. delivered	44.81	
Dist's price/crt.-cash & carry	44.15	
Retailer's minimum price/crt.	48.40	
Retailer's minimum price/pack	4.84	
Mfg's price/M cig's	\$ 138.50	Montclair - with
Dist's price/crt. delivered	41.64	with off-invoice discount
Dist's price/crt.-cash & carry	41.03	of \$3.00 per carton
Retailer's minimum price/crt.	44.98	
Retailer's minimum price/pack	4.50	

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Commonwealth - 2% cont.

Mfg's price/M cig's	\$ 100.00	Rave; Fortuna
Dist's price/crt. delivered	36.85	
Dist's price/crt.-cash & carry	36.30	
Retailer's minimum price/crt.	39.79	
Retailer's minimum price/pack	3.98	
Mfg's price/M cig's	\$ 100.75	Smoker Friendly
Dist's price/crt. delivered	37.00	
Dist's price/crt.-cash & carry	36.45	
Retailer's minimum price/crt.	39.96	
Retailer's minimum price/pack	4.00	
Mfg's price/M cig's	\$ 171.65	Davidoff Premium
Dist's price/crt. delivered	51.67	
Dist's price/crt.-cash & carry	50.91	
Retailer's minimum price/crt.	55.80	
Retailer's minimum price/pack	5.58	
Mfg's price/M cig's	\$ 167.65	Davidoff Premium
Dist's price/crt. delivered	41.11	with off-invoice discount
Dist's price/crt.-cash & carry	40.51	of \$10.00 per carton
Retailer's minimum price/crt.	44.40	
Retailer's minimum price/pack	4.44	
Mfg's price/M cig's	\$ 250.00	Davidoff Black & White
Dist's price/crt. delivered	67.88	
Dist's price/crt.-cash & carry	66.88	
Retailer's minimum price/crt.	73.31	
Retailer's minimum price/pack	7.34	

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS

FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE

RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10

DATE: 08/29/2011

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 76.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 2.25% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

Liggett - 2.25% discount

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 137.20	Liggett
Dist's price/crt. delivered	44.47	
Dist's price/crt.-cash & carry	43.81	
Retailer's minimum price/crt.	48.03	
Retailer's minimum price/pack	4.81	

Mfg's price/M cig's	\$ 149.45	Eve
Dist's price/crt. delivered	47.00	
Dist's price/crt.-cash & carry	46.30	
Retailer's minimum price/crt.	50.76	
Retailer's minimum price/pack	5.08	

Mfg's price/M cig's	\$ 108.75	Pyramid
Dist's price/crt. delivered	38.60	
Dist's price/crt.-cash & carry	38.03	
Retailer's minimum price/crt.	41.69	
Retailer's minimum price/pack	4.17	

Liggett - 2.25% cont.

Mfg's price/M cig's	\$ 122.45	GrandPrix
Dist's price/crt. delivered	41.43	
Dist's price/crt.-cash & carry	40.81	
Retailer's minimum price/crt.	44.74	
Retailer's minimum price/pack	4.48	

Mfg's price/M cig's	\$ 112.70	Tourney
Dist's price/crt. delivered	39.41	
Dist's price/crt.-cash & carry	38.83	
Retailer's minimum price/crt.	42.57	
Retailer's minimum price/pack	4.26	

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10
DATE: 07-06-2011

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 76.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed NO (0%) discount.** Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

American Spirit - Sante Fe Natural Tobacco Company

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 199.70	Regular Additive free
Dist's price/crt. delivered	58.32	
Dist's price/crt.-cash & carry	57.45	
Retailer's minimum price/crt.	62.98	
Retailer's minimum price/pack	6.30	

Mfg's price/M cig's	\$ 219.20	100% organic
Dist's price/crt. delivered	62.43	
Dist's price/crt.-cash & carry	61.51	
Retailer's minimum price/crt.	67.43	
Retailer's minimum price/pack	6.75	

Mfg's price/M cig's	\$ 236.00	Dunhill
Dist's price/crt. delivered	65.98	
Dist's price/crt.-cash & carry	65.01	
Retailer's minimum price/crt.	71.26	
Retailer's minimum price/pack	7.13	

Mfg's price/M cig's	\$ 236.00	State Express 555
Dist's price/crt. delivered	65.98	King Size &
Dist's price/crt.-cash & carry	65.01	International
Retailer's minimum price/crt.	71.26	
Retailer's minimum price/pack	7.13	

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-they cannot be delivered for that price.

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10
DATE: 3-23-2009

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 76.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed NO (0%) discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price.

Kretek International

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 228.45	Djarum
Dist's price/crt. delivered	64.39	Merci
Dist's price/crt.-cash & carry	63.43	
Retailer's minimum price/crt.	69.54	
Retailer's minimum price/pack	6.96	

5 pack cubes are listed below

Kretek cont.

The following brands are sold in cubes of 5 packs/cube
100 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 228.40	Dreams
Dist's price/crt. Delivered (5 pack cube)	32.19	Merci NF Cube
Dist's price/crt.-cash & carry	31.71	
Retailer's minimum price/carton (5 pack cube)	34.77	
Retailer's minimum price/pack	6.96	

Mfg's price/M cig's	\$ 213.40	Djarum Supersmooth
Dist's price/crt. Delivered (5 pack cube)	30.61	
Dist's price/crt.-cash & carry	30.15	
Retailer's minimum price/carton (5 pack cube)	33.05	
Retailer's minimum price/pack	6.61	

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10
DATE: 8-16-2010

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 76.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed NO (0%) discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

Farmer's Tobacco Company

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 108.00	Kentucky's Best
Dist's price/crt. delivered	38.96	
Dist's price/crt.-cash & carry	38.38	
Retailer's minimum price/crt.	42.07	
Retailer's minimum price/pack	4.21	

***** REMINDER: The Distributor's cash and carry price is ONLY IF the retailer comes in and picks up the cigarettes**
-they cannot be delivered for that price.

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS

FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE

RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10

DATE: 07-18-2011

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 26.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 00% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

DTC - Dosal Tobacco Company

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 101.50
Dist's price/crt. delivered	37.58
Dist's price/crt.-cash & carry	37.03
Retailer's minimum price/crt.	40.59
Retailer's minimum price/pack	4.06

***** REMINDER: The Distributor's cash and carry price is ONLY IF the retailer comes in and picks up the cigarettes**
-they cannot be delivered for that price.

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS

FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE

RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10

DATE: 2-4-2011

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 26.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 4% discount.** Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

JT International USA Inc

200 cigarettes/carton, 20 cigarettes/pack, 10 packs/carton

Mfg's price/M cig's	\$ 179.00	Mild Seven
Dist's price/crt. delivered	52.43	
Dist's price/crt.-cash & carry	51.66	
Retailer's minimum price/crt.	56.63	
Retailer's minimum price/pack	5.67	

Mfg's price/M cig's	\$ 131.45	Wave
Dist's price/crt. delivered	42.80	
Dist's price/crt.-cash & carry	42.16	
Retailer's minimum price/crt.	46.22	
Retailer's minimum price/pack	4.63	

Mfg's price/M cig's	\$ 190.00	Export A
Dist's price/crt. delivered	54.66	
Dist's price/crt.-cash & carry	53.86	
Retailer's minimum price/crt.	59.04	
Retailer's minimum price/pack	5.91	

Mfg's price/M cig's	\$ 108.00	Wings
Dist's price/crt. delivered	38.04	
Dist's price/crt.-cash & carry	37.48	
Retailer's minimum price/crt.	41.09	
Retailer's minimum price/pack	4.11	

JT International cont.

200 cigarettes/carton, 25 cigarettes/pack, 8 packs/carton

Mfg's price/M cig's	\$ 185.00	Export A
Dist's price/crt. delivered	53.65	
Dist's price/crt.-cash & carry	52.86	
Retailer's minimum price/crt.	57.94	
Retailer's minimum price/pack	7.25	

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10
DATE: 04-1-2009

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 26.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 0% discount.** Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

General Tobacco

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 105.75	GT One;Bronco
Dist's price/crt. delivered	38.48	
Dist's price/crt.-cash & carry	37.91	
Retailer's minimum price/crt.	41.56	
Retailer's minimum price/pack	4.16	

Mfg's price/M cig's	\$ 98.75	32 Degrees
Dist's price/crt. delivered	37.00	Silver
Dist's price/crt.-cash & carry	36.46	
Retailer's minimum price/crt.	39.96	
Retailer's minimum price/pack	4.00	

***** REMINDER: The Distributor's cash and carry price is ONLY IF the retailer comes in and picks up the cigarettes**
-they cannot be delivered for that price.

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS
FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE
RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10
DATE: 03-20-2009

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 26.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 4% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

King-Maker Marketing Inc

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 92.40	Hi Val
Dist's price/crt. delivered	35.27	
Dist's price/crt.-cash & carry	34.75	
Retailer's minimum price/crt.	38.09	
Retailer's minimum price/pack	3.81	

***** REMINDER: The Distributor's cash and carry price is ONLY IF the retailer comes in and picks up the cigarettes**
-they cannot be delivered for that price.

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS

FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE

RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10

DATE: **03-20-2009**

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 26.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 2.00% discount**. Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

King Maker Marketing Inc - Checkers Cigarettes

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 92.45
Dist's price/crt. delivered	35.28
Dist's price/crt.-cash & carry	34.76
Retailer's minimum price/crt.	38.11
Retailer's minimum price/pack	3.82

***** REMINDER: The Distributor's cash and carry price is ONLY IF the retailer comes in and picks up the cigarettes**
-they cannot be delivered for that price.

MEMORANDUM

TO: ALL CIGARETTE DISTRIBUTORS AND WHOLESALERS

FROM: SOUTH DAKOTA DEPARTMENT OF REVENUE

RE: CIGARETTE PRICES ESTABLISHED PURSUANT TO SDCL 37-10

DATE: **12/30/2009**

The following rate chart is provided for your convenience as a guide in complying with SDCL 37-10. If your price per case from the manufacturer is the same as those in this chart then this chart reflects the presumed markups of 4% cost of doing business, 1.5% cartage and 8% retailer markup set forth in SDCL 37-10-6 and 37-10-10. It also reflects a state tax rate of 26.5 mills per cigarette. For the purpose of this chart, also be advised **that we have presumed a 0% discount.** Other **INVOICE** reflected discounts which may be offered, by the manufacturer on a random basis, are not included in this guide but may be used to compute the minimum price. This chart shall be effective from and after the date hereof until superseded.

Premier Manufacturing Inc - Wildhorse cigarettes

200 cigarettes/carton, 20 cigarettes/pack

Mfg's price/M cig's	\$ 100.90
Dist's price/crt. delivered	37.46
Dist's price/crt.-cash & carry	36.90
Retailer's minimum price/crt.	40.45
Retailer's minimum price/pack	4.05

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-they cannot be delivered for that price.